

# **Fiscal 2006 CFO Representations for Federal Intragovernmental Activity and Balances**

**Mark in Green Areas Only**

<b>Agency Name</b>		
<b>2-Digit Agency Code</b>		
<p><b>INSTRUCTIONS:</b> Next to each category enter "Yes," "No," or "N/A" to indicate whether criteria has been met. Briefly describe reasons for exceptions. Provide an electronic file copy of the CFO Representations for Federal Intragovernmental Activity and Balances along with the completed <i>Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report</i> to the agency's IG, FMS, and GAO by November 22, 2006.</p> <p><b>Note:</b> For all responses to the intragovernmental issues below, describe the area and the extent of any noncompliance with the requirements in a written response on the standard form described above, or an attachment if necessary.</p> <p>(Refer to the requirements stated in subsection 4705.75, <i>CFO Procedures for Intragovernmental Activity/Balances</i>.)</p>	<p><b>"Yes" or No" or "N/A"</b></p>	<p><b>Reason for Exceptions</b></p>
<b>Section I. General Intragovernmental Reporting Results</b>		
A. Is consistency maintained between the agency intragovernmental reporting entered in the Governmentwide Financial Report System (GFRS) Module GF004 (by line item and trading partner) and the agency source documents? If "no," provide an explanation. (Refer to the <i>Intragovernmental Closing Package Line Item Reports</i> and the <i>Trading Partner Identification Reports</i> from GFRS Module GF004.)		
B. Identify policies/procedures that pertain to the agency's ability to record, process, summarize, and report intragovernmental activity/balances by trading partner. Describe the basis of accounting used/policy followed for buy/sell related (for example, accrual), fiduciary (for example, straight-line, TFM), and transfer (for example, OMB Circular No. A-136) intragovernmental transactions.		
C. Review the agency's activity reported under trading partner "00". Indicate the dollar amount or percentage of this activity that relates to business conducted with highly classified agencies, the U.S. Senate, or the Congress.		
D. Did all trading partners report Closing Package intragovernmental activity/balances? If "no," list those Federal program agencies that did not report Closing Package intragovernmental activity/balances. (Refer to the IRAS-generated <i>Intragovernmental Closing Package Activity Summary Report</i> .)		
E. Review the IRAS-generated <i>Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report</i> provided to the agency by FMS. List those Federal program agencies that were not contacted or pursued concerning material differences.		
F. Did the independent auditors propose any adjustments related to intragovernmental balances reported in the Closing Package? If "yes," list the auditor's intragovernmental adjustments waived by management.		
<b>Section II. Explanation of Closing Package Differences</b>		
Attach the completed and signed <i>Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report</i> .		